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Commissioner for Patents
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1/5/06
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Our Case No. 9281-4579
Client Reference No.: N US02006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Hasegawa, et al.)

Serial No.: 10/607,238)

Filing Date: June 25, 2003)

Examiner: Kevin M. Bernatz

For: GMR Magnetic Detecting Element)
Comprising Current Limiting Layer)
Provided in Free Magnetic Layer and)
Method of Manufacturing the Detecting)
Element)

Group Art Unit No.: 1773

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
Washington, D.C. 22313 -1450

Dear Sir:

This amendment is in response to the Office action dated August 5, 2005 in the above referenced application. Applicants respectfully request that the Examiner withdraw his objections and rejections to the claims in view of the following claim amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2.

Remarks/Arguments begin on page 8.